

UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION

UNITED STATES,

Plaintiff,

v.

JOSEPH E. FELDMAN,

Defendant.

Case No. 2:17-cv-11292-LJM-DRG

District Judge Laurie J. Michelson  
Magistrate Judge David R. Grand

**DECLARATION OF EILEEN CAMPAGNO**

I, Eileen M. Campagno, declare as follows:

1. I am employed by the Internal Revenue Service ("IRS") as a Tax Policy Analyst in the Automated Substitute for Return ("ASFR") Program. My office is located in Holtsville, New York.

2. Through my work and training experiences at the IRS, I am familiar with the ASFR program, the Taxpayer Delinquency Investigation ("TDI") process related to the ASFR program, and IRS records and record-keeping practices. My job duties include the review, revision, and implementation of the procedures employed in the ASFR program.

3. I have reviewed transcripts and other records maintained by the IRS regarding the tax liabilities of Joseph Feldman, SSN XXX-XX-5561,

including the records attached to this declaration. The reviewed records were made at or near the time of the events recorded therein from information provided by individuals with personal knowledge, and they were created, collected, and kept in accord with the regular activity and regular practices of the IRS.

4. My statements in this declaration are based upon my 21 years of training and experience as an IRS employee and my review of the IRS records referenced herein.

5. When information returns filed with the IRS by third parties, such as a Form 1099-B, indicate that an individual taxpayer has received taxable income for a particular year and the taxpayer has not filed an income tax return for that year, the IRS may commence a taxpayer delinquency investigation. The TDI may begin at any time following 8 months after the filing deadline (including extensions) has passed. The IRS computer system automatically sends the first of several notices to the taxpayer requesting a return.

6. If the taxpayer's failure to provide tax information continues after the notices, the IRS may calculate the taxpayer's income tax for the relevant year with information that it has received from third parties on information returns. As a matter of course, the standard deduction and personal

exemptions for the taxpayer, to the extent known to the IRS, are incorporated into this tax calculation.

7. After the IRS has computed the tax obligation, the IRS will issue a statutory Notice of Deficiency, often called a "90-Day Letter," to the taxpayer based on the above-described tax calculation.

8. The Notice of Deficiency is sent via certified mail to the taxpayer's last known address, and it advises that unless the taxpayer contests the deficiency within a certain time, 90 days after mailing for most individuals, the IRS calculated amount, including penalties and interest, set forth in the letter will be assessed against the taxpayer. Contesting the deficiency involves filing a petition with the United States Tax Court.

9. Attached at pages 8 through 10 is the ASFR TDI RECORD regarding the tax delinquency investigation of Joseph Feldman pertaining to the calendar year 2001 ("2001 Investigation").

10. Attached at pages 11 through 22 is the Notice of Deficiency for 2001 ("2001 Deficiency Notice") mailed to Joseph Feldman by the IRS during the 2001 Delinquency Investigation. The 2001 Deficiency Notice was mailed to Mr. Feldman by certified mail. This method of mailing is confirmed by the window envelope labeled "CERTIFIED MAIL," and it is shown by the bar code and tracking number on the notice itself.

11. ASFR caused the 2001 Deficiency Notice to be mailed by inputting the necessary computer code on November 21, 2006. This is referenced in the Account History of the 2001 TDI RECORD as "90 Day Stat Notice issued." The 2001 Deficiency Notice was mailed on December 4, 2006, the date indicated on the notice itself.

12. The 2001 Deficiency Notice was mailed to Joseph Feldman at the address identified on the notice: 30100 Summit Drive, Apt. 108, Farmington Hill, Michigan 48334-2431332 (hereinafter "Summit Drive"). The IRS maintains a database containing the last known addresses for United States taxpayers. According to that database, Summit Drive was Joseph Feldman's last known address at the time the 2001 Deficiency Notice was mailed by the IRS.

13. The Post Office returned earlier TDI notices mailed to Summit Drive during the 2001 Investigation because they were undeliverable. Thus, shortly before the 2001 Deficiency Notice issued, ASFR initiated an address search to determine whether Joseph Feldman's last known address was still Summit Drive. This search is referenced in the Account History of the 2001 TDI RECORD. It started on October 31, 2006, "LSS Research Started," and it finished on November 7, 2006, "LSS Complete." This search confirmed

that Summit Drive was still Mr. Feldman's last known address, "IDS found no results."

14. The Post Office returned the 2001 Deficiency Notice to the IRS because it was undeliverable. This is indicated by the stamp on the window envelope for the notice.

15. Since the IRS performed an address search shortly before the 2001 Deficiency Notice was mailed, ASFR did not initiate another address search after the notice returned undeliverable.

16. Attached at pages 23 through 25 is the ASFR TDI RECORD regarding the tax delinquency investigation of Joseph Feldman pertaining to the calendar year 2002 ("2002 Investigation").

17. Attached at pages 26 through 33 is the Notice of Deficiency for 2002 ("2002 Deficiency Notice") mailed to Joseph Feldman by the IRS during the 2002 Delinquency Investigation. The 2002 Deficiency Notice was mailed to Mr. Feldman by certified mail. This method of mailing is confirmed by the window envelope labeled "CERTIFIED MAIL," and it is shown by the bar code and tracking number on the notice itself.

18. ASFR caused the 2002 Deficiency Notice to be mailed by inputting the necessary computer code on November 21, 2006. This is referenced in the Account History of the 2002 TDI RECORD as "90 Day Stat

Notice issued." The 2002 Deficiency Notice was mailed on December 4, 2006, the date indicated on the notice itself.

19. The 2002 Deficiency Notice was mailed to Joseph Feldman at the address identified on the notice, the Summit Drive address. The IRS maintains a database containing the last known addresses for United States taxpayers. According to this database, Summit Drive was Joseph Feldman's last known address at the time the 2002 Deficiency Notice was mailed by the IRS.

20. The Post Office returned earlier TDI notices shipped to Summit Drive during the 2002 Investigation because they were undeliverable. Thus, shortly before the 2002 Deficiency Notice issued, ASFR initiated an address search to determine whether Joseph Feldman's last known address was still Summit Drive. This search is referenced in the Account History of the 2002 TDI RECORD. It started on October 31, 2006, "LSS Research Started," and it finished on November 7, 2006, "LSS Complete." This search confirmed that Summit Drive was still Mr. Feldman's last known address, "IDS found no results."

21. The Post Office returned the 2002 Deficiency Notice to the IRS because it was undeliverable. This is indicated by the stamp on the window envelope for the notice.

22. Since the IRS performed an address search shortly before the 2002 Deficiency Notice was mailed, ASFR did not initiate another address search after the notice returned undeliverable.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing statements are true to the best of my knowledge.

Date: 08/06/2019

*Eileen M. Campagno*

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Eileen M. Campagno  
Internal Revenue Service  
Holtsville, New York

ASFR TDI RECORD  
 PRINT DATE: 11-13-2018  
 REQUESTED BY EMPLOYEE: 0000000000

TP TIN:	[REDACTED]-5561	JOE E FELDMAN	
YEAR:	200112	30100 SUMMIT DR APT 108	
NAME CTRL:	FELD	FARMINGTON HILL	MI 483342431332
SPOUSE TIN:	000-00-0000		

HOME TEL#:	CURRENT STATUS:	109
WORK TEL#:	FOLLOW-UP DATE:	05-15-2007

ESTABLISHED ON ASFR:	200426	PAPER INDS:	3
TYPE ACCOUNT:		POA INDICATOR:	NO
OPEN TDA:	NO	FOREIGN ADD IND:	NO
TSIGN:	26008000	DEATH IND:	NO
TDI CASE CD:		PRIMARY TDI CD:	
MODULE BALANCE:	0.00	NOTICE CODES:	D,U, ,
		BWH INDICATOR:	0

ACCOUNT HISTORY

STATUS	DATE	EMPL	ACTION
030	11-07-2006	9999999999	30 Day Letter Package Created .....
096	11-21-2006	9999999997	Pre-Stat Notice ..... Queue
090	11-21-2006	9999999995	90 Day Stat Notice issued .....
104	04-10-2007	9999999997	Closed ..... No TP response (default)
109	05-01-2007	9999999997	SFR Finished ..... Purge from ASFR
***	**-**-****	999999****	INVALID STATUS CODE
762	08-16-2004	9999999998	Pre-Tsign/TC030 IDRS check.....
062	08-24-2004	9999999997	Terminate SFR .. Fails SFR criteria TSIGN ACS
089	11-16-2004	9999999997	Failed IDRS check . TSIGN/TC030/TC59x failure
765	02-08-2005	9999999998	Re-Request ..... Re-Request IRP Data
340	05-03-2005	9999999999	Pre-30 Day problem ..... U coded TDI Notice
342	05-03-2005	9999999999	LSS Research Started ..... Sent to IDS
347	03-21-2006	9999999999	LSS Complete ..... No resp from TP or Undeliv
031	03-21-2006	9999999999	Pre-30 Day IDRS check needed .....
032	07-25-2006	9999999997	Passed IDRS check ..... Issue 30 Day Letter
030	07-25-2006	9999999999	30 Day Letter Package Created .....
990	10-26-2006	9999999993	Address change made .....
040	10-26-2006	99999993540	Undelivered Mail Research needed .....
342	10-31-2006	9999999999	LSS Research Started ..... Sent to IDS
348	11-07-2006	9999999999	LSS Complete ..... IDS found no results

COMMENTS: NOTICE MAIL TO TP WAS UNDELIVERABLE



[REDACTED]-5561      200112      PRINT DATE: 11-13-2018      PAGE: 1  
 REQUESTED BY EMPLOYEE: t\_value

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 MINOR 0001      DOC TYPE: 79 - 1099 B  
 PAID BY: [REDACTED] 2038      PAID TO:  
 NATL INVESTOR SERVICES CORP.      JOE E FELDMAN  
 55 WATER STREET      30100 SUMMIT 108  
 NEW YORK      NY 10041      FARMINGTON HILL      MI 48331

(097)-STOCKS-BONDS SALES      10907  
 (979)-ASFR CORRECTED BRO      10907

-----  
 MINOR 0002      DOC TYPE: 79 - 1099 B  
 PAID BY: [REDACTED] 7782      PAID TO:  
 CHARLES SCHWAB & CO. INC.      JOSEPH E FELDMAN  
 101 MONTGOMERY STREET      30100 SUMMIT DR APT 108  
 SAN FRANCISCO      CA 94104      FARMINGTON HILLS      MI 48334

(097)-STOCKS-BONDS SALES      12188  
 (979)-ASFR CORRECTED BRO      12188

-----  
 MINOR 0003      DOC TYPE: 79 - 1099 B  
 PAID BY: [REDACTED] 7782      PAID TO:  
 CHARLES SCHWAB & CO. INC.      JOSEPH E FELDMAN  
 101 MONTGOMERY STREET      30100 SUMMIT DR APT 108  
 SAN FRANCISCO      CA 94104      FARMINGTON HILLS      MI 48334

(097)-STOCKS-BONDS SALES      3000  
 (979)-ASFR CORRECTED BRO      3000

-----  
 MINOR 0004      DOC TYPE: 79 - 1099 B  
 PAID BY: [REDACTED] 7782      PAID TO:  
 CHARLES SCHWAB & CO. INC.      JOSEPH E FELDMAN  
 101 MONTGOMERY STREET      30100 SUMMIT DR APT 108  
 SAN FRANCISCO      CA 94104      FARMINGTON HILLS      MI 48334

(097)-STOCKS-BONDS SALES      21003  
 (979)-ASFR CORRECTED BRO      21003

[REDACTED]-5561      200112      PRINT DATE: 11-13-2018      PAGE: 2  
 REQUESTED BY EMPLOYEE: t\_value

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 MINOR 0005      DOC TYPE: 79 - 1099 B

PAID BY: [REDACTED] 7782  
 CHARLES SCHWAB & CO. INC.  
 101 MONTGOMERY STREET  
 SAN FRANCISCO      CA 94104

PAID TO:  
 JOSEPH E FELDMAN  
 30100 SUMMIT DR APT 108  
 FARMINGTON HILLS      MI 48334

(097)-STOCKS-BONDS SALES      72177

(979)-ASFR CORRECTED BRO      72177

-----  
 MINOR 0006      DOC TYPE: 79 - 1099 B

PAID BY: [REDACTED] 7782  
 CHARLES SCHWAB & CO. INC.  
 101 MONTGOMERY STREET  
 SAN FRANCISCO      CA 94104

PAID TO:  
 JOSEPH E FELDMAN  
 30100 SUMMIT DR APT 108  
 FARMINGTON HILLS      MI 48334

(097)-STOCKS-BONDS SALES      55568

(979)-ASFR CORRECTED BRO      55568

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 MINOR 0007      DOC TYPE: 91 - 1099 DIV

PAID BY: [REDACTED] 7782  
 CHARLES SCHWAB & CO. INC.  
 101 MONTGOMERY STREET  
 SAN FRANCISCO      CA 94104

PAID TO:  
 JOSEPH SERGI-ELTON FELDMAN  
 28449 TAPERT DR  
 LATHRUP VILLAGE      MI 48076

(065)-ORDINARY DIVIDEND      17

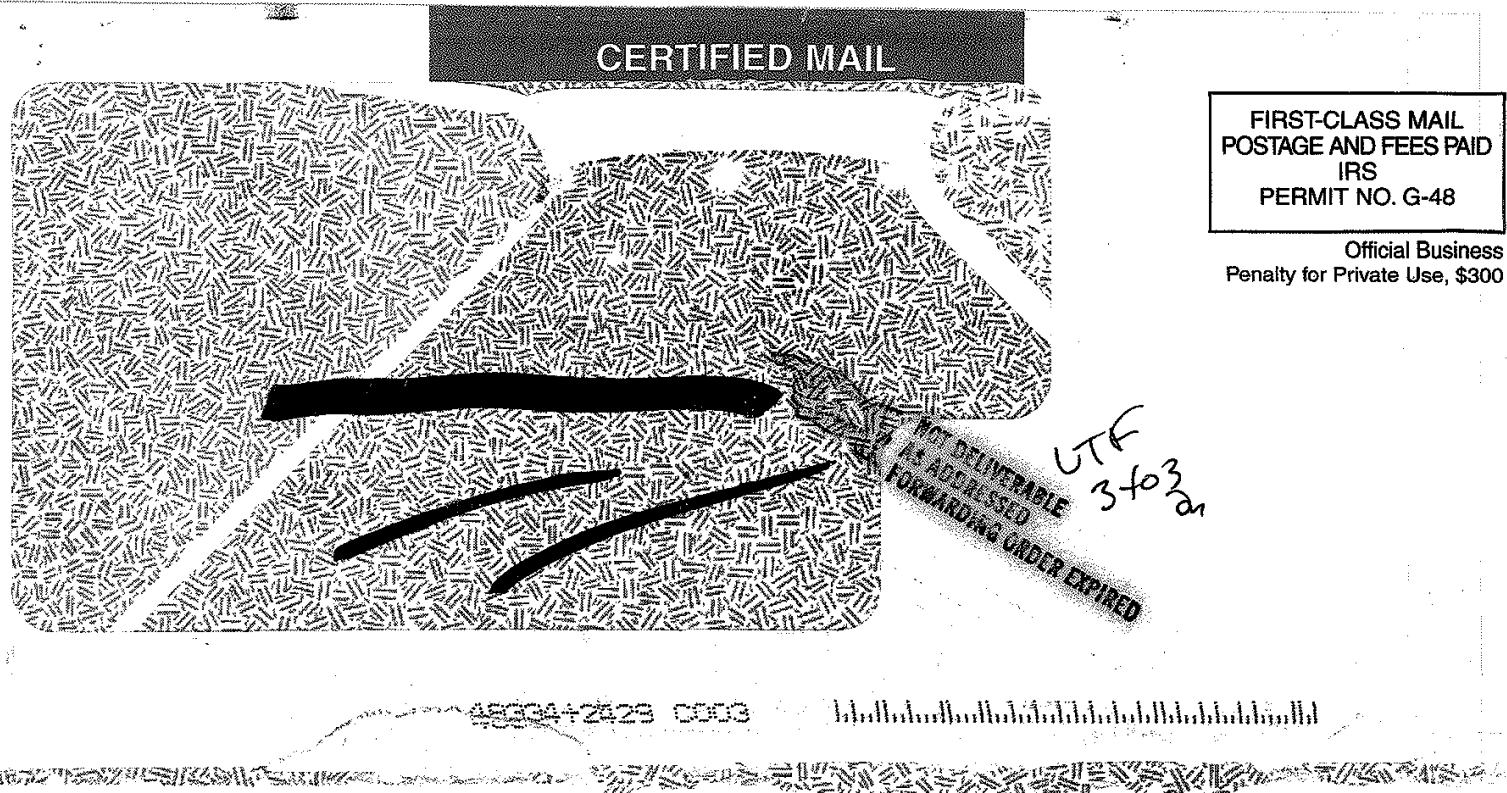
(990)-ASFR CORRECTED DIV      17

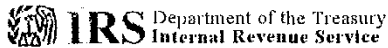
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 MINOR 0008      DOC TYPE: 92 - 1099 INT

PAID BY: [REDACTED] 2038  
 NATL INVESTOR SERVICES CORP.  
 55 WATER STREET  
 NEW YORK      NY 10041

PAID TO:  
 JOE E FELDMAN  
 30100 SUMMIT 108  
 FARMINGTON HILL      MI 48331

(002)-INTEREST      04





PO BOX 9047  
ANDOVER, MA 01810-0947



010186.291306.0127.004 3 AB 0.748 2340



JOE E FELDMAN  
30100 SUMMIT DR APT 108  
FARMINGTON HILL, MI 48334-2431332

010186

Please attach the top portion of this cover letter to your tax return and send it to us. Your return will be processed faster. You can use the envelope we've enclosed.

Filing a petition in tax court is not necessary if you file the return with the IRS within the time stated in this letter package.

For Joint Returns -- Before you mail your return, please make sure you and your spouse have both signed the return.

Thank you for your help.

FOR INTERNAL ROUTING USE ONLY  
Note to IRS Receipt and Control:  
Do Not Process the Attached Return

Forward it to:  
ASFR PO BOX 9047

Fold Here

BODCD-WI  
SELCD-39

Notice Number: Ltr 3219SC/CG  
Notice Date : 2006-12-04  
Tax Period : 200112



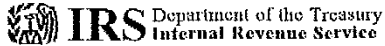
5611\*

INTERNAL REVENUE SERVICE  
PO BOX 9047  
ANDOVER, MA 01810-0947



JOE E FELDMAN  
30100 SUMMIT DR APT 108  
FARMINGTON HILL, MI 48334-2431332

5561 00 FELD 30 0 200112 090 000000000000



## Notice 609 (Revised July 2002)

### Privacy Act Notice

The Privacy Act of 1974 says that when we ask you for information, we must first tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if you do not provide it and whether or not you must respond under the law.

This notice applies to tax returns and any papers filed with them. It also applies to any questions we need to ask you so we can complete, correct, or process your return; figure your tax; and collect tax, interest, or penalties.

Our legal right to ask for information is found in Internal Revenue Code sections 6001, 6011, and 6012(a) and their regulations. They say that you must file a return or statement with us for any tax you are liable for. Your response is mandatory under these sections.

Code section 6109 and its regulations say that you must show your social security number or individual taxpayer identification number on what you file. You must also fill in all parts of the tax form that apply to you. This is so we know who you are and can process your return and papers. You do not have to check the boxes for the Presidential Election Campaign Fund.

We ask for tax return information to carry out the U.S. tax laws. We need it to figure and collect the right amount of tax.

We may give the information to the Department of Justice and to other Federal agencies, as provided by law. We may also give it to cities, states, the District of Columbia, and U.S. commonwealths or possessions to carry out their tax laws. And we may give it to certain foreign governments under tax treaties they have with the United States. We may also disclose this information to Federal, state, or local agencies that investigate or respond to acts or threats of terrorism or participate in intelligence or counterintelligence activities concerning terrorism.

If you do not file a return, do not give us the information we ask for, or provide fraudulent information, the law says that we may have to charge you penalties and, in certain cases, subject you to criminal prosecution. We may also have to disallow the exemptions, exclusions, credits, deductions, or adjustments shown on your tax return. This could make your tax higher or delay any refund. Interest may also be charged.

Please keep this notice with your records. You may want to refer to it if we ask you for other information. If you have questions about the rules for filing and giving information, please call or visit any Internal Revenue Service office.

**Notice 609** Cat. No. 45963A  
(Rev. July 2002) U.S. Government printing Office: 2002 - 762-606

7105 5678 7185 6082 8165

0869900000 ASFR

Department of the Treasury  
Internal Revenue ServicePO BOX 9047  
ANDOVER, MA 01810-0947

Letter Number: 3219(SC/CG)

Letter Date: December 04, 2006

Taxpayer Identification Number:

5561

Tax Form: 1040

Tax Year Ended and Deficiency

DEC. 31, 2001 \*\*\*47,596.00

Contact Person:

ASFR Department

Contact Telephone Number:

866-681-4271

(A toll free number)

Hours to Call:

Between 8:00 AM and 8:00 PM

Last Date to Petition Tax Court:

March 05, 2007

## Penalties/Additions to Tax

SEC. 6651(a)(1)IRC	\$10,709.10
SEC. 6651(a)(2)IRC	\$11,899.00*
SEC. 6654(a) IRC	\$1,883.50

Dear Taxpayer:

We have determined that there is a deficiency (increase) in your income tax as shown above. This letter is your NOTICE OF DEFICIENCY, as required by law. The enclosed statement shows how we figured the deficiency.

If you want to contest this determination in court before making any payment, you have until the **Last Date to Petition Tax Court** (90 days from the date of this letter or 150 days if the letter is addressed to you outside the United States) to file a petition with the United States Tax Court for a redetermination of the amount of your tax. You can get a petition form and the rules for filing a petition from the Tax Court. You should file the petition with the **United States Tax Court, 400 Second Street NW, Washington D.C. 20217**. Attach a copy of this letter to the petition.

The time in which you must file a petition with the court (90 days or 150 days as the case may be) is fixed by law and the Court cannot consider your case if the petition is filed late. As required by law, separate notices are sent to spouses. If this letter is addressed to both a husband and wife, and both want to petition the Tax Court, both must sign the petition or each must file a separate, signed petition.

The Tax Court has a simplified procedure for small tax cases when the amount in dispute is \$50,000 or less for any one tax year. You can also get information about this procedure, as well as a petition form you can use, by writing to the Clerk of the United States Tax Court at 400 Second Street, NW, Washington, D.C. 20217. You should write promptly if you intend to file a petition with the Tax Court.

If you decide *not* to file a petition with the Tax Court, please sign and return the enclosed waiver form to us. This will permit us to assess the deficiency quickly and will limit the accumulation of interest. We've enclosed an envelope you can use. If you decide not to sign and return the waiver and you do not petition the Tax Court, the law requires us to assess and bill you for the deficiency after 90 days from the date of this letter (150 days if this letter is addressed to you outside the United States).

If you have questions about this letter, you may call the Contact Person whose name and telephone number are shown in the heading of this letter. If this number is outside your local calling area, there will be a long distance charge to you. If you prefer, you can call the Internal Revenue Service (IRS) telephone number in your local directory. An IRS employee there may be able to help you, but the office at the address shown on this letter is most familiar with your case.

When you send information we requested or if you write to us about this letter, please provide a telephone number and the best time to call you if we need more information. Please attach this letter to your correspondence to help us identify your case. Keep the copy for your records.

The person whose name and telephone number are shown in the heading of this letter can access your tax information and help get you answers. You also have the right to contact the Taxpayer Advocate. You can call 1-877-777-4778 and ask for Taxpayer Advocate Assistance. Or you can contact the Taxpayer Advocate for the IRS Office that issued this Notice of Deficiency by calling (978) 474-5549 or writing to:

ANDOVER SERVICE CENTER  
TAXPAYER ADVOCATE  
P.O. BOX 9055, STOP 120  
Andover, MA 01810

Taxpayer Advocate assistance is not a substitute for established IRS procedures such as the formal appeals process. The Taxpayer Advocate is not able to reverse legally correct tax determinations, nor extend the time fixed by law that you have to file a petition in the United States Tax Court. The Taxpayer Advocate can, however, see that a tax matter that may not have been resolved through normal channels gets prompt and proper handling.

Thank you for your cooperation.

Sincerely yours,

Commissioner  
By



JEAN E VALENTI  
Field Director, Compliance Services  
ANDOVER

Enclosures:  
Copy of this letter.  
Waiver  
Envelope

Publication 1, 5, 594  
Notice 609



7105 5678 7185 6082 8165

Department of the Treasury  
Internal Revenue ServicePO BOX 9047  
ANDOVER, MA 01810-0947JOE E FELDMAN  
30100 SUMMIT DR APT 108  
FARMINGTON HILL, MI 48334-2431332

010186

0869900000 ASFR

Letter Number: 3219(SC/CG)

Letter Date: December 04, 2006

Taxpayer Identification Number:

5561

Tax Form: 1040

Tax Year Ended and Deficiency

DEC. 31, 2001 \*\*\*\*47,596.00

Contact Person:

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The time in which you must file a petition with the court (90 days or 150 days as the case may be) is fixed by law and the Court cannot consider your case if the petition is filed late. As required by law, separate notices are sent to spouses. If this letter is addressed to both a husband and wife, and both want to petition the Tax Court, both must sign the petition or each must file a separate, signed petition.

The Tax Court has a simplified procedure for small tax cases when the amount in dispute is \$50,000 or less for any one tax year. You can also get information about this procedure, as well as a petition form you can use, by writing to the Clerk of the United States Tax Court at 400 Second Street, NW, Washington, D.C. 20217. You should write promptly if you intend to file a petition with the Tax Court.

If you decide *not* to file a petition with the Tax Court, please sign and return the enclosed waiver form to us. This will permit us to assess the deficiency quickly and will limit the accumulation of interest. We've enclosed an envelope you can use. If you decide not to sign and return the waiver and you do not petition the Tax Court, the law requires us to assess and bill you for the deficiency after 90 days from the date of this letter (150 days if this letter is addressed to you outside the United States).



If you have questions about this letter, you may call the Contact Person whose name and telephone number are shown in the heading of this letter. If this number is outside your local calling area, there will be a long distance charge to you. If you prefer, you can call the Internal Revenue Service (IRS) telephone number in your local directory. An IRS employee there may be able to help you, but the office at the address shown on this letter is most familiar with your case.

When you send information we requested or if you write to us about this letter, please provide a telephone number and the best time to call you if we need more information. Please attach this letter to your correspondence to help us identify your case. Keep the copy for your records.

The person whose name and telephone number are shown in the heading of this letter can access your tax information and help get you answers. You also have the right to contact the Taxpayer Advocate. You can call 1-877-777-4778 and ask for Taxpayer Advocate Assistance. Or you can contact the Taxpayer Advocate for the IRS Office that issued this Notice of Deficiency by calling (978) 474-5549 or writing to:

ANDOVER SERVICE CENTER  
TAXPAYER ADVOCATE  
P.O. BOX 9055, STOP 120  
Andover, MA 01810

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Thank you for your cooperation.

Sincerely yours,

Commissioner  
By

*Jean E Valenti*

JEAN E VALENTI  
Field Director, Compliance Services  
ANDOVER

Enclosures:  
Copy of this letter  
Waiver  
Envelope

Publication 1, 5, 594  
Notice 609

<b>FORM 5564</b> (Rev. June 1992)	Department of the Treasury -- Internal Revenue Service <b>NOTICE OF DEFICIENCY - WAIVER</b>	Symbols ASFR/ANDOVER 0869900000
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Name and Address of Taxpayer(s)

JOE E FELDMAN  
30100 SUMMIT DR APT 108  
FARMINGTON HILL, MI 48334-2431332

12/04/2006

5561

Kind of Tax

INDIVIDUAL INCOME

☐ Copy to Authorized Representative

Tax Year Ended

December 31, 2001

## DEFICIENCY

Increase in Tax \$47,596.00

Penalties

Failure-to-File Penalty IRC 6651(a)(1)  
Failure-to-Pay Penalty IRC 6651(a)(2)  
Estimated Tax Penalty IRC 6654(a)

\$10,709.10  
\$11,899.00  
\$1,883.50

010186

I consent to the immediate assessment and collection of the deficiencies (increase in tax and penalties) shown above, plus any interest. Also, I waive the requirement under section 6532 (a) (1) of the Internal Revenue Code that a notice of claim disallowance be sent to me by certified mail for any overpayment shown on the attached report.

I understand that the filing of this waiver is irrevocable and it will begin the 2-year period for filing suit for refund of the claims disallowed as if the notice of disallowance had been sent by certified or registered mail.

Signature			Date
			Date
	By	Title	Date

**Note:** If you consent to the assessment of the deficiencies shown in this waiver, please sign and return this form to limit the interest charge and expedite our bill to you. Please do not sign and return any prior notices you may have received. Your consent signature is required on this waiver, even if fully paid.

Your consent will not prevent you from filing a claim for refund (after you have paid the tax) if you later believe you are so entitled; nor prevent us from later determining, if necessary, that you owe additional tax; nor extend the time provided by law for such action.

If you later file a claim and the Service disallows it, you may file suit for refund in a District Court or in the United States Claims Court, but you may not file a petition with the United States Tax Court.

**Who Must Sign:** If you filed jointly, both you and your spouse must sign. Your attorney or agent may sign this waiver provided that action is specifically authorized by a power of attorney which, if not previously filed, must accompany this form.

If this waiver is signed by a person acting in a fiduciary capacity (for example, an executor, administrator, or a trustee), Form 56, Notice Concerning Fiduciary Relationship, should, unless previously filed, accompany this form.

If you agree, please sign and return this form; keep one copy for your records.

FORM 5564(Rev. 6-92)

<b>FORM 5564</b> (Rev. June 1992)	Department of the Treasury --- Internal Revenue Service <b>NOTICE OF DEFICIENCY - WAIVER</b>	Symbols ASFR/ANDOVER 0869900000
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Name and Address of Taxpayer(s)

JOE E FELDMAN  
30100 SUMMIT DR APT 108  
FARMINGTON HILL, MI 48334-2431332

12/04/2006

5561

Kind of Tax

☐ Copy to Authorized Representative

INDIVIDUAL INCOME

Tax Year Ended

DEFICIENCY

December 31, 2001

Increase in Tax \$47,596.00

Penalties

Failure-to-File Penalty IRC 6651(a)(1)

\$10,709.10

Failure-to-Pay Penalty IRC 6651(a)(2)

\$11,899.00

Estimated Tax Penalty IRC 6654(a)

\$1,883.50

310186

I consent to the immediate assessment and collection of the deficiencies (increase in tax and penalties) shown above, plus any interest. Also, I waive the requirement under section 6532 (a) (1) of the Internal Revenue Code that a notice of claim disallowance be sent to me by certified mail for any overpayment shown on the attached report.

I understand that the filing of this waiver is irrevocable and it will begin the 2-year period for filing suit for refund of the claims disallowed as if the notice of disallowance had been sent by certified or registered mail.

Signature			Date
			Date
	By	Title	Date

**Note:** If you consent to the assessment of the deficiencies shown in this waiver, please sign and return this form to limit the interest charge and expedite our bill to you. Please do not sign and return any prior notices you may have received. Your consent signature is required on this waiver, even if fully paid.

Your consent will not prevent you from filing a claim for refund (after you have paid the tax) if you later believe you are so entitled; nor prevent us from later determining, if necessary, that you owe additional tax; nor extend the time provided by law for such action.

If you later file a claim and the Service disallows it, you may file suit for refund in a District Court or in the United States Claims Court, but you may not file a petition with the United States Tax Court.

**Who Must Sign:** If you filed jointly, both you and your spouse must sign. Your attorney or agent may sign this waiver provided that action is specifically authorized by a power of attorney which, if not previously filed, must accompany this form.

If this waiver is signed by a person acting in a fiduciary capacity (for example, an executor, administrator, or a trustee), Form 56, Notice Concerning Fiduciary Relationship, should, unless previously filed, accompany this form.

If you agree, please sign and return this form; keep one copy for your records.

FORM 5564(Rev. 6-92)

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE

## PROPOSED INDIVIDUAL INCOME TAX ASSESSMENT

JOE E FELDMAN  
30100 SUMMIT DR APT 108  
FARMINGTON HILL, MI 48334-2431332COLLECTION : NON-FILER  
Date of Report: 08-07-2006  
Soc Sec Number: 5561  
Form 1040 : TAX YEAR 2001  
Filing Status : SINGLE  
Reply to : 0869900000

## TAX CALCULATION SUMMARY

TOTAL INCOME REPORTED BY PAYERS (see Income Sources): (+)174,864.00

Wages, interest, dividends, pensions, misc. 174,864.00

ADJUSTMENT TO INCOME: (-)0.00

ALLOWABLE DEDUCTIONS/EXEMPTIONS: (-)6,464.00

Personal exemption allowance (1 exemption) 1,914.00

Standard Deduction 4,550.00

## TAX COMPUTATIONS:

Taxable Income (total income minus deductions) 168,400.00

Income tax calculated using (1) exemption 47,596.00

TOTAL TAX BEFORE CREDITS: (+)47,596.00

TOTAL PRE-PAID CREDITS (Withholding, ES tax payments, etc.): (-)0.00

NET TAX (TOTAL TAX minus PRE-PAID CREDITS): 47,596.00

TOTAL INTEREST (calculated through 09-06-2006, see page 2): (+)16,193.35

TOTAL PENALTIES (see page 2): (+)24,491.60

Failure-to-File Penalty 10,709.10  
Failure-to-Pay Penalty 11,899.00  
Estimated Tax Penalty 1,883.50\*\*\*\*\*  
TOTAL AMOUNT DUE through 09-06-2006 (PAY THIS AMOUNT) ----- 88,280.95  
\*\*\*\*\*

## DEPARTMENT OF THE TREASURY

INTERNAL REVENUE SERVICE  
PROPOSED INDIVIDUAL INCOME TAX ASSESSMENT

Soc Sec Number: [REDACTED]-5561 Tax Year 2001 Date of Report: 08/07/2006  
EXPLANATION OF PENALTIES AND INTEREST

INTEREST: I.R.C. 6601 16,193.35  
Interest due based on statutory interest rates 13,219.06  
Interest on Failure-to-File Penalty 2,974.29  
Additional Interest will accrue at the current rate of interest (compounded daily). Interest is charged from the original due date of the return to the earlier of the date of payment, a date 30 days after an agreement to the additional tax is signed, or the assessment date. The interest shown has been computed 30 days from the date of this report, which will allow you to pay the total balance due without an additional charge for accrued interest.

PENALTIES: 24,491.60  
Failure-to-File Penalty, I.R.C. 6651(a)(1) 10,709.10  
Since you did not file your return within the time prescribed by law, a Failure-to-File Penalty of 5 percent of the tax due is added for each month that the return is late (not to exceed 22.5%), or the lesser of \$100 or the tax due.

\* Failure-to-Pay Penalty, I.R.C. 6651(a)(2) 11,899.00  
If you did not pay the balance of the tax owed within the time prescribed by law, a penalty of 0.5% of the tax due is added for each month the tax remains unpaid (not to exceed a total of 25% of the unpaid amount.)

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE

PROPOSED INDIVIDUAL INCOME TAX ASSESSMENT

SUMMARY OF INCOME SOURCES

SSN: [REDACTED] 5561

TAX YEAR: 2001

08/07/2006

TAXABLE INCOME REPORTED TO THE IRS BY YOUR PAYERS:

01-Paid by 13-3842038  
NATL INVESTOR SERVICES CORP.  
Paid to JOE E FELDMAN

\$ 10,907 STOCKS/BONDS SALES PRICE

02-Paid by 94-1737782  
CHARLES SCHWAB & CO. INC.  
Paid to JOSEPH E FELDMAN

\$ 12,188 STOCKS/BONDS SALES PRICE

03-Paid by 94-1737782  
CHARLES SCHWAB & CO. INC.  
Paid to JOSEPH E FELDMAN

\$ 3,000 STOCKS/BONDS SALES PRICE

04-Paid by 94-1737782  
CHARLES SCHWAB & CO. INC.  
Paid to JOSEPH E FELDMAN

\$ 21,003 STOCKS/BONDS SALES PRICE

05-Paid by 94-1737782  
CHARLES SCHWAB & CO. INC.  
Paid to JOSEPH E FELDMAN

\$ 72,177 STOCKS/BONDS SALES PRICE

06-Paid by 94-1737782  
CHARLES SCHWAB & CO. INC.  
Paid to JOSEPH E FELDMAN

\$ 55,568 STOCKS/BONDS SALES PRICE

07-Paid by 94-1737782  
CHARLES SCHWAB & CO. INC.  
Paid to JOSEPH SERGI-ELTON FELDMAN

\$ 17 ORDINARY DIVIDEND

08-Paid by 13-3842038  
NATL INVESTOR SERVICES CORP.  
Paid to JOE E FELDMAN

\$ 4 INTEREST

ASFR TDI RECORD  
 PRINT DATE: 11-21-2017  
 REQUESTED BY EMPLOYEE: 0000000000

TP TIN: [REDACTED] 5561 JOE E FELDMAN  
 YEAR: 200212 30100 SUMMIT DR APT 108  
 NAME CTRL: FELD FARMINGTON HILL MI 483342431332  
 SPOUSE TIN: 000-00-0000

HOME TEL#: CURRENT STATUS: 109  
 WORK TEL#: FOLLOW-UP DATE: 05-15-2007

ESTABLISHED ON ASFR: 200426 PAPER INDS: 3  
 TYPE ACCOUNT: POA INDICATOR: NO  
 OPEN TDA: NO FOREIGN ADD IND: NO  
 TSIGN: 26008000 DEATH IND: NO  
 PRIMARY TDI CD:  
 TDI CASE CD: NOTICE CODES: D,U, ,  
 MODULE BALANCE: 0.00 BWH INDICATOR: 0

## ACCOUNT HISTORY

STATUS	DATE	EMPL	ACTION
030	11-07-2006	9999999999	30 Day Letter Package Created .....
096	11-21-2006	9999999997	Pre-Stat Notice ..... Queue
090	11-21-2006	9999999995	90 Day Stat Notice issued .....
104	04-10-2007	9999999997	Closed ..... No TP response (default)
109	05-01-2007	9999999997	SFR Finished ..... Purge from ASFR
***	***-**-****	999999****	INVALID STATUS CODE
762	08-16-2004	9999999998	Pre-Tsign/TC030 IDRS check.....
062	08-24-2004	9999999997	Terminate SFR .. Fails SFR criteria TSIGN ACS
089	11-16-2004	9999999997	Failed IDRS check . TSIGN/TC030/TC59x failure
765	02-08-2005	9999999998	Re-Request ..... Re-Request IRP Data
340	05-03-2005	9999999999	Pre-30 Day problem ..... U coded TDI Notice
342	05-03-2005	9999999999	LSS Research Started ..... Sent to IDS
347	03-21-2006	9999999999	LSS Complete ..... No resp from TP or Undeliv
031	03-21-2006	9999999999	Pre-30 Day IDRS check needed .....
032	07-25-2006	9999999997	Passed IDRS check ..... Issue 30 Day Letter
030	07-25-2006	9999999999	30 Day Letter Package Created .....
990	10-26-2006	9999999993	Address change made .....
040	10-26-2006	9999993540	Undelivered Mail Research needed .....
342	10-31-2006	9999999999	LSS Research Started ..... Sent to IDS
348	11-07-2006	9999999999	LSS Complete ..... IDS found no results

COMMENTS: NOTICE MAIL TO TP WAS UNDELIVERABLE

[REDACTED]-5561 200212 PRINT DATE: 11-21-2017 PAGE: 1  
 REQUESTED BY EMPLOYEE: t\_value

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MINOR 0001 DOC TYPE: 79 - 1099 B  
 PAID BY: [REDACTED] 1729 PAID TO:  
 DONALDSON LUFKIN & JENRETTE SECURIT JOSEPH ELTON FELDMAN  
 CORPORATION 19785 WEST 12 MILE RD 296  
 ONE PERSHING PLAZA ATTN TAX DEPARTM SOUTHFIELD MI 480762584  
 JERSEY CITY NJ 07399

(097) -STOCKS-BONDS SALES 43958 (979) -ASFR CORRECTED BRO 43958

---

MINOR 0002 DOC TYPE: 79 - 1099 B  
 PAID BY: [REDACTED] 1729 PAID TO:  
 DONALDSON LUFKIN & JENRETTE SECURIT JOSEPH ELTON FELDMAN  
 CORPORATION 19785 WEST 12 MILE RD 296  
 ONE PERSHING PLAZA ATTN TAX DEPARTM SOUTHFIELD MI 480762584  
 JERSEY CITY NJ 07399

(097) -STOCKS-BONDS SALES 1538 (979) -ASFR CORRECTED BRO 1538

---

MINOR 0003 DOC TYPE: 79 - 1099 B  
 PAID BY: [REDACTED] 1729 PAID TO:  
 DONALDSON LUFKIN & JENRETTE SECURIT JOSEPH ELTON FELDMAN  
 CORPORATION 19785 WEST 12 MILE RD 296  
 ONE PERSHING PLAZA ATTN TAX DEPARTM SOUTHFIELD MI 480762584  
 JERSEY CITY NJ 07399

(097) -STOCKS-BONDS SALES 17691 (979) -ASFR CORRECTED BRO 17691

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MINOR 0004 DOC TYPE: 79 - 1099 B  
 PAID BY: [REDACTED] 1384 PAID TO:  
 MORGAN STANLEY DEAN WITTER ONL JOSEPH ELTON FELDMAN  
 2500 SO LAKE PARK 2N 19785 WEST 12 MILE RD 296  
 WEST VALLEY CITY UT 84120 SOUTHFIELD MI 48076

(097) -STOCKS-BONDS SALES 27899 (979) -ASFR CORRECTED BRO 27899

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[REDACTED]-5561 200212

PRINT DATE: 11-21-2017

PAGE: 2

REQUESTED BY EMPLOYEE: t\_value

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MINOR 0005 DOC TYPE: 91 - 1099 DIV

PAID BY: [REDACTED] 1384

MORGAN STANLEY DEAN WITTER ONL

2500 SO LAKE PARK 2N

WEST VALLEY CITY UT 84120

PAID TO:

JOSEPH ELTON FELDMAN

19785 WEST 12 MILE RD 296

SOUTHFIELD MI 48076

(065) - ORDINARY DIVIDEND 11

(990) - ASFR CORRECTED DIV 11

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MINOR 0006 DOC TYPE: 92 - 1099 INT

PAID BY: [REDACTED] 2512

GENERAL MOTORS ACCEPTANCE CORPORATI

P O BOX 33129

DETROIT MI 482329916

PAID TO:

JOSEPH E FELDMAN

19785 W 12 MILE ROAD 296

SOUTHFIELD MI 48076

(002) - INTEREST 10

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MINOR 0007 DOC TYPE: 92 - 1099 INT

PAID BY: [REDACTED] 9120

FINANCIAL PLUS FEDERAL CREDIT UNION

P O BOX 7006

FLINT MI 485077006

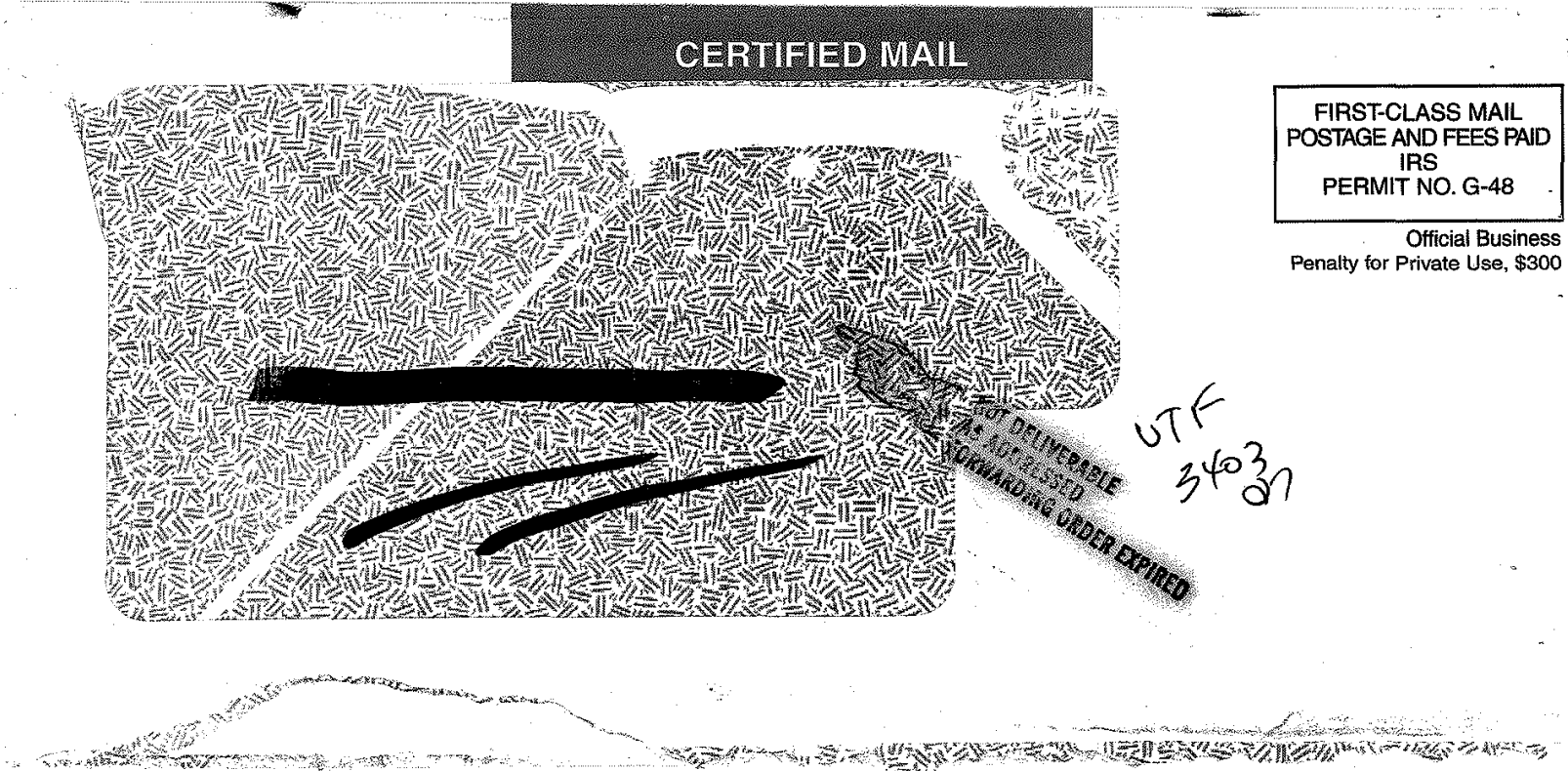
PAID TO:

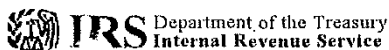
FELDMAN, JOSEPH SE

19785 W 12 MILE RD 296

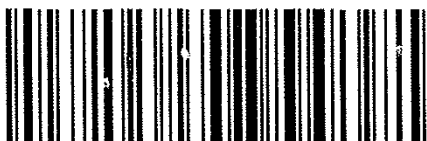
SOUTHFIELD MI 480762584

(002) - INTEREST 12





PO BOX 9047  
ANDOVER, MA 01810-0947



7105 5678 7185 6082 8172

010185.291306.0127.004 3 AB 0.748 2340



JOE E FELDMAN  
30100 SUMMIT DR APT 108  
FARMINGTON HILL, MI 48334-2431332

010185

Please attach the top portion of this cover letter to your tax return and send it to us. Your return will be processed faster. You can use the envelope we've enclosed.

Filing a petition in tax court is not necessary if you file the return with the IRS within the time stated in this letter package.

For Joint Returns -- Before you mail your return, please make sure you and your spouse have both signed the return.

Thank you for your help.

FOR INTERNAL ROUTING USE ONLY  
Note to IRS Receipt and Control:  
Do Not Process the Attached Return

Forward it to:  
ASFR PO BOX 9047

Fold Here

BODCD-WI  
SELCD-13

Notice Number: Ltr 3219SC/CG  
Notice Date : 2006-12-04  
Tax Period : 200212



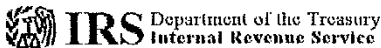
5611\*

INTERNAL REVENUE SERVICE  
PO BOX 9047  
ANDOVER, MA 01810-0947

JOE E FELDMAN  
30100 SUMMIT DR APT 108  
FARMINGTON HILL, MI 48334-2431332



382905561 00 FELD 30 0 200212 090 000000000000



## Notice 609 (Revised July 2002)

### Privacy Act Notice

The Privacy Act of 1974 says that when we ask you for information, we must first tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if you do not provide it and whether or not you must respond under the law.

This notice applies to tax returns and any papers filed with them. It also applies to any questions we need to ask you so we can complete, correct, or process your return; figure your tax; and collect tax, interest, or penalties.

Our legal right to ask for information is found in Internal Revenue Code sections 6001, 6011, and 6012(a) and their regulations. They say that you must file a return or statement with us for any tax you are liable for. Your response is mandatory under these sections.

Code section 6109 and its regulations say that you must show your social security number or individual taxpayer identification number on what you file. You must also fill in all parts of the tax form that apply to you. This is so we know who you are and can process your return and papers. You do not have to check the boxes for the Presidential Election Campaign Fund.

We ask for tax return information to carry out the U.S. tax laws. We need it to figure and collect the right amount of tax.

We may give the information to the Department of Justice and to other Federal agencies, as provided by law. We may also give it to cities, states, the District of Columbia, and U.S. commonwealths or possessions to carry out their tax laws. And we may give it to certain foreign governments under tax treaties they have with the United States. We may also disclose this information to Federal, state, or local agencies that investigate or respond to acts or threats of terrorism or participate in intelligence or counterintelligence activities concerning terrorism.

If you do not file a return, do not give us the information we ask for, or provide fraudulent information, the law says that we may have to charge you penalties and, in certain cases, subject you to criminal prosecution. We may also have to disallow the exemptions, exclusions, credits, deductions, or adjustments shown on your tax return. This could make your tax higher or delay any refund. Interest may also be charged.

Please keep this notice with your records. You may want to refer to it if we ask you for other information. If you have questions about the rules for filing and giving information, please call or visit any Internal Revenue Service office.

### Notice 609

(Rev. July 2002) U.S. Government printing Office: 2002 - 762-606

Cat. No. 45963A

7105 5678 7185 6082 8172

Department of the Treasury  
Internal Revenue ServicePO BOX 9047  
ANDOVER, MA 01810-0947JOE E FELDMAN  
30100 SUMMIT DR APT 108  
FARMINGTON HILL, MI 48334-2431332

010185

0869900000 ASFR

Letter Number: 3219(SC/CG)

Letter Date: December 04, 2006

Taxpayer Identification Number:

-5561

Tax Form: 1040

Tax Year Ended and Deficiency

DEC. 31, 2002 \*\*\*19,340.00

Contact Person:

ASFR Department

Contact Telephone Number:

866-681-4271

(A toll free number)

Hours to Call:

Between 8:00 AM and 8:00 PM

Last Date to Petition Tax Court:

March 05, 2007

## Penalties/Additions to Tax

SEC. 6651(a)(1)IRC	\$4,351.50
SEC. 6651(a)(2)IRC	\$3,964.70*
SEC. 6654(a) IRC	\$646.28

Dear Taxpayer:

We have determined that there is a deficiency (increase) in your income tax as shown above. This letter is your NOTICE OF DEFICIENCY, as required by law. The enclosed statement shows how we figured the deficiency.

If you want to contest this determination in court before making any payment, you have until the **Last Date to Petition Tax Court** (90 days from the date of this letter or 150 days if the letter is addressed to you outside the United States) to file a petition with the United States Tax Court for a redetermination of the amount of your tax. You can get a petition form and the rules for filing a petition from the Tax Court. You should file the petition with the **United States Tax Court, 400 Second Street NW, Washington D.C. 20217**. Attach a copy of this letter to the petition.

The time in which you must file a petition with the court (90 days or 150 days as the case may be) is fixed by law and the Court cannot consider your case if the petition is filed late. As required by law, separate notices are sent to spouses. If this letter is addressed to both a husband and wife, and both want to petition the Tax Court, both must sign the petition or each must file a separate, signed petition.

The Tax Court has a simplified procedure for small tax cases when the amount in dispute is \$50,000 or less for any one tax year. You can also get information about this procedure, as well as a petition form you can use, by writing to the Clerk of the United States Tax Court at 400 Second Street, NW, Washington, D.C. 20217. You should write promptly if you intend to file a petition with the Tax Court.

If you decide *not* to file a petition with the Tax Court, please sign and return the enclosed waiver form to us. This will permit us to assess the deficiency quickly and will limit the accumulation of interest. We've enclosed an envelope you can use. If you decide not to sign and return the waiver and you do not petition the Tax Court, the law requires us to assess and bill you for the deficiency after 90 days from the date of this letter (150 days if this letter is addressed to you outside the United States).

If you have questions about this letter, you may call the Contact Person whose name and telephone number are shown in the heading of this letter. If this number is outside your local calling area, there will be a long distance charge to you. If you prefer, you can call the Internal Revenue Service (IRS) telephone number in your local directory. An IRS employee there may be able to help you, but the office at the address shown on this letter is most familiar with your case.

When you send information we requested or if you write to us about this letter, please provide a telephone number and the best time to call you if we need more information. Please attach this letter to your correspondence to help us identify your case. Keep the copy for your records.

The person whose name and telephone number are shown in the heading of this letter can access your tax information and help get you answers. You also have the right to contact the Taxpayer Advocate. You can call 1-877-777-4778 and ask for Taxpayer Advocate Assistance. Or you can contact the Taxpayer Advocate for the IRS Office that issued this Notice of Deficiency by calling (978) 474-5549 or writing to:

ANDOVER SERVICE CENTER  
TAXPAYER ADVOCATE  
P.O. BOX 9055, STOP 120  
Andover, MA 01810

---

Taxpayer Advocate assistance is not a substitute for established IRS procedures such as the formal appeals process. The Taxpayer Advocate is not able to reverse legally correct tax determinations, nor extend the time fixed by law that you have to file a petition in the United States Tax Court. The Taxpayer Advocate can, however, see that a tax matter that may not have been resolved through normal channels gets prompt and proper handling.

Thank you for your cooperation.

Sincerely yours,

Commissioner  
By

*Jean E Valenti*

JEAN E VALENTI  
Field Director, Compliance Services  
ANDOVER

Enclosures:  
Copy of this letter  
Waiver  
Envelope

Publication 1, 5, 594  
Notice 609



7105 5678 7185 6082 8172

Department of the Treasury  
Internal Revenue ServicePO BOX 9047  
ANDOVER, MA 01810-0947

0869900000 ASFR

Letter Number: 3219(SC/CG)

Letter Date: December 04, 2006

Taxpayer Identification Number:

[REDACTED] 5561

Tax Form: 1040

Tax Year Ended and Deficiency

DEC. 31, 2002 \*\*\*19,340.00

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ASFR Department

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(A toll free number)

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Between 8:00 AM and 8:00 PM

Last Date to Petition Tax Court:

March 05, 2007

## Penalties/Additions to Tax

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010185

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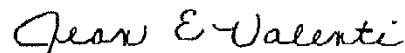
ANDOVER SERVICE CENTER  
TAXPAYER ADVOCATE  
P.O. BOX 9055, STOP 120  
Andover, MA 01810

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Thank you for your cooperation.

Sincerely yours,

Commissioner  
By



JEAN E VALENTI  
Field Director, Compliance Services  
ANDOVER

Enclosures:  
Copy of this letter  
Waiver  
Envelope

Publication 1, 5, 594  
Notice 609



<b>FORM 5564</b> (Rev. June 1992)	Department of the Treasury --- Internal Revenue Service <b>NOTICE OF DEFICIENCY - WAIVER</b>	Symbols ASFR/ANDOVER 0869900000
-----------------------------------	---	---------------------------------------

Name and Address of Taxpayer(s)

JOE E FELDMAN  
30100 SUMMIT DR APT 108  
FARMINGTON HILL, MI 48334-2431332

12/04/2006  
-5561

Kind of Tax

INDIVIDUAL INCOME

☐ Copy to Authorized Representative

Tax Year Ended

December 31, 2002

## DEFICIENCY

Increase in Tax \$19,340.00

Penalties

Failure-to-File Penalty	IRC 6651(a)(1)	\$4,351.50
Failure-to-Pay Penalty	IRC 6651(a)(2)	\$3,964.70
Estimated Tax Penalty	IRC 6654(a)	\$646.28

I consent to the immediate assessment and collection of the deficiencies (increase in tax and penalties) shown above, plus any interest. Also, I waive the requirement under section 6532 (a) (1) of the Internal Revenue Code that a notice of claim disallowance be sent to me by certified mail for any overpayment shown on the attached report.

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Signature			Date
			Date
	By	Title	Date

**Note:** If you consent to the assessment of the deficiencies shown in this waiver, please sign and return this form to limit the interest charge and expedite our bill to you. Please do not sign and return any prior notices you may have received. Your consent signature is required on this waiver, even if fully paid.

Your consent will not prevent you from filing a claim for refund (after you have paid the tax) if you later believe you are so entitled; nor prevent us from later determining, if necessary, that you owe additional tax; nor extend the time provided by law for such action.

If you later file a claim and the Service disallows it, you may file suit for refund in a District Court or in the United States Claims Court, but you may not file a petition with the United States Tax Court.

**Who Must Sign:** If you filed jointly, both you and your spouse must sign. Your attorney or agent may sign this waiver provided that action is specifically authorized by a power of attorney which, if not previously filed, must accompany this form.

If this waiver is signed by a person acting in a fiduciary capacity (for example, an executor, administrator, or a trustee), Form 56, Notice Concerning Fiduciary Relationship, should, unless previously filed, accompany this form.

If you agree, please sign and return this form; keep one copy for your records.

FORM 5564(Rev. 6-92)